

|              |  |   |                            |                          |                         |
|--------------|--|---|----------------------------|--------------------------|-------------------------|
|              | BAYARD                                 | WV State Auditor - Local Government Services Division |                            |                          |                         |
| Fiscal Year: | 2009 - 2010                            |   |                            |                          |                         |
| Revenues     |  | Original<br>General<br>Fund                           | Revised<br>General<br>Fund | Original<br>Coal<br>Fund | Revised<br>Coal<br>Fund |
| REVENUES     |  |   |                            |                          |                         |
| 280          | Reserve for Encumbrances               |   | -                          |                          | -                       |
| 282          | Reserve for Fixed Assets               |   | -                          |                          | -                       |
| 284          | Fund balance for Inventories           |   | -                          |                          | -                       |
| 290          | Investment in General Fixed Assets     |   | -                          |                          | -                       |
| 298          | Retained Earnings                      |   | -                          |                          | -                       |
| 299          | Unencumbered Fund Balance              | 10,000  | 10,000                     |                          | -                       |
| 301-01       | Property Tax Current Year              | 21,041  | 21,041                     |                          | -                       |
| 301-(02-05)  | Prior Year Taxes                       |   | -                          |                          | -                       |
| 301-06       | Supplemental Taxes                     | 225   | 225                        |                          | -                       |
| 301-07       | Tax Loss Restoration                   |   | -                          |                          | -                       |
| 301-90       | Property Tax - Excess Levy             |   | -                          |                          | -                       |
| 301-91       | Property Tax - Excess Levy             |   | -                          |                          | -                       |
| 301-92       | Property Tax - Excess Levy             |   | -                          |                          | -                       |
| 301-93       | Property Tax - Bond Levy               |   | -                          |                          | -                       |
| 302          | Tax Penalties & Interest               |   | -                          |                          | -                       |
| 303          | Gas & Oil Severance Tax                | 375   | 375                        |                          | -                       |
| 304          | Excise Tax on Utilities                |   | -                          |                          | -                       |
| 305          | Business & Occupation Tax              | 17,200  | 17,200                     |                          | -                       |
| 306          | Wine & Liquor Tax                      |   | -                          |                          | -                       |
| 307          | Animal Control Tax                     | 290   | 290                        |                          | -                       |
| 308          | Hotel Occupancy Tax                    |   | -                          |                          | -                       |
| 309          | Amusement Tax                          |   | -                          |                          | -                       |
| 310          | Coal Severance Revenue                 |   | -                          | 1,200                    | 1,200                   |
| 311          | Insurance Premium Surtax               |   | -                          |                          | -                       |
| 312          | Motor Vehicle Operator's Tax           |   | -                          |                          | -                       |
| 313          | Horse & Dog Racing Tax                 |   | -                          |                          | -                       |
| 314          | Sales Tax                              |   | -                          |                          | -                       |
| 320          | Fines, Fees & Court Costs              | 2,500   | 2,500                      |                          | -                       |
| 321          | Parking Violations                     |   | -                          |                          | -                       |
| 322          | Regional Jail Operations Partial Reimb |   | -                          |                          | -                       |
| 325          | Licenses                               | 120   | 120                        |                          | -                       |
| 326          | Building Permit Fees                   | 45  | 45                         |                          | -                       |
| 327          | Miscellaneous Permits                  |   | -                          |                          | -                       |
| 328          | Franchise Fees                         | 2,200   | 2,200                      |                          | -                       |
| 329          | Inspection Fees                        |   | -                          |                          | -                       |
| 330          | IRP Fees (International Reg. Plan)     | 1,300   | 1,300                      |                          | -                       |
| 335          | Private Liquor Club Fee                |   | -                          |                          | -                       |
| 336          | Cemetery Revenues                      |   | -                          |                          | -                       |
| 337          | Dog Pound Fees                         |   | -                          |                          | -                       |
| 338          | Emergency Communication Fee            |   | -                          |                          | -                       |
| 339          | Emergency Service Fee                  |   | -                          |                          | -                       |
| 340          | Parks & Recreation                     |   | -                          |                          | -                       |
| 341          | Municipal Service Fee                  |   | -                          |                          | -                       |

|     |                                   |       |       |  |   |
|-----|-----------------------------------|-------|-------|--|---|
| 342 | Parking Meter Revenues            |       | -     |  | - |
| 343 | Off Street Parking                |       | -     |  | - |
| 344 | Collection of Delinquent Accounts |       | -     |  | - |
| 345 | Rents & Concessions               | 6,200 | 6,200 |  | - |
| 346 | Airport Revenues                  |       | -     |  | - |
| 347 | Jail Fees                         |       | -     |  | - |
| 348 | Special Assessments               |       | -     |  | - |
| 350 | Refuse Collection                 |       | -     |  | - |
| 351 | Police Protection Fees            |       | -     |  | - |
| 352 | Fire Protection Fees              |       | -     |  | - |
| 353 | Planning Commission Revenue       |       | -     |  | - |
| 354 | Landfill/Incinerator Fees         |       | -     |  | - |
| 355 | Street Fees                       |       | -     |  | - |
| 357 | Housing Program Revenues          |       | -     |  | - |
| 358 | Civic Center/Coliseum             |       | -     |  | - |
| 359 | Floodwall Fees                    |       | -     |  | - |
| 361 | Charges For Services              |       | -     |  | - |
| 362 | Charges to other Entities         |       | -     |  | - |
| 363 | Ambulance Fees                    |       | -     |  | - |
| 365 | Federal Government Grants         |       | -     |  | - |
| 366 | State Government Grants           |       | -     |  | - |
| 367 | Other Grants                      |       | -     |  | - |
| 368 | Contributions from other Entities |       | -     |  | - |
| 369 | Contributions from other Funds    |       | -     |  | - |
| 370 | Charges to other Funds            |       | -     |  | - |
| 371 | Payment in-Lieu of Taxes          |       | -     |  | - |
| 372 | Federal Payment in-Lieu of Taxes  |       | -     |  | - |
| 373 | Flood Reimbursement               |       | -     |  | - |
| 374 | Payroll Reimbursement             |       | -     |  | - |
| 375 | Transfers from Rainy Day Funds    |       | -     |  | - |
| 376 | Gaming Income                     |       | -     |  | - |
| 377 | Capital Lease Revenue             |       | -     |  | - |
| 378 | Map Sales                         |       | -     |  | - |
| 379 | Gain/Loss Sale of Fixed Assets    |       | -     |  | - |
| 380 | Interest Earned on Investment     |       | -     |  | - |
| 381 | Reimbursements                    |       | -     |  | - |
| 382 | Refunds                           |       | -     |  | - |
| 383 | Sale of Fixed Assets              |       | -     |  | - |
| 384 | Sale of Materials                 |       | -     |  | - |
| 385 | Commissions                       |       | -     |  | - |
| 386 | Insurance Claims                  |       | -     |  | - |
| 387 | Filing Fees                       |       | -     |  | - |
| 388 | Library Fees                      |       | -     |  | - |
| 389 | Accident Reports                  |       | -     |  | - |
| 390 | Bingo Revenue                     |       | -     |  | - |
| 391 | Recycling Program                 |       | -     |  | - |
| 392 | Property Rehabilitation           |       | -     |  | - |
| 393 | Interest on Special Assessment    |       | -     |  | - |

|                                 |                                   |        |        |       |       |
|---------------------------------|-----------------------------------|--------|--------|-------|-------|
| 394                             | Confiscated Property              |        | -      |       | -     |
| 395                             | Employees Retirement Contribution |        | -      |       | -     |
| 396                             | Fair Market Value                 |        | -      |       | -     |
| 397                             | Video Lottery                     | 9,000  | 9,000  |       | -     |
| 398                             | Proceeds from Sale of Bonds       |        | -      |       | -     |
| 399                             | Miscellaneous Revenue             | 300    | 300    |       | -     |
| <b>Total Revenues</b>           |                                   | 70,796 | 70,796 | 1,200 | 1,200 |
| General Government Expenditures |                                   |        |        |       |       |
| 402                             | Economic Development              |        | -      |       | -     |
| 403                             | Federal Grants                    |        | -      |       | -     |
| 404                             | State Grants                      |        | -      |       | -     |
| 405                             | Zoning Board                      |        | -      |       | -     |
| 406                             | Consumer Protection               |        | -      |       | -     |
| 407                             | Civil Service                     |        | -      |       | -     |
| 408                             | Insurance Program (Self-Insured)  |        | -      |       | -     |
| 409                             | Mayor's Office                    |        | -      |       | -     |
| 410                             | City Council                      |        | -      |       | -     |
| 411                             | Recorder's Office                 |        | -      |       | -     |
| 412                             | City Manager's Office             |        | -      |       | -     |
| 413                             | Treasurer's Office                |        | -      |       | -     |
| 414                             | Finance Office                    |        | -      |       | -     |
| 415                             | City Clerk's Office               |        | -      |       | -     |
| 416                             | Police Judge's Office             |        | -      |       | -     |
| 417                             | City Attorney                     | 2,800  | 2,800  |       | -     |
| 418                             | City Auditor                      |        | -      |       | -     |
| 419                             | Main Street Program               |        | -      |       | -     |
| 420                             | Engineering                       |        | -      |       | -     |
| 421                             | Community Development             |        | -      |       | -     |
| 422                             | Personnel Office                  |        | -      |       | -     |
| 423                             | Purchasing Department             |        | -      |       | -     |
| 424                             | Contribution to Commissions etc.  |        | -      |       | -     |
| 425                             | Enforcement Agency                |        | -      |       | -     |
| 426                             | Litigation Reserve                |        | -      |       | -     |
| 427                             | Rehabilitation of Property        |        | -      |       | -     |
| 428                             | Acquisition of Property           |        | -      |       | -     |
| 429                             | Clearance                         |        | -      |       | -     |
| 430                             | Program Planning                  |        | -      |       | -     |
| 431                             | Printing                          |        | -      |       | -     |
| 432                             | Other Grants                      |        | -      |       | -     |
| 433                             | Custodial                         | 420    | 420    |       | -     |
| 434                             | Housing Authority                 |        | -      |       | -     |
| 435                             | Regional Development Authority    | 105    | 105    |       | -     |
| 436                             | Building Inspection               |        | -      |       | -     |
| 437                             | Planning & Zoning                 |        | -      |       | -     |
| 438                             | Elections                         |        | -      |       | -     |
| 439                             | Data Processing                   |        | -      |       | -     |
| 440                             | City Hall                         | 28,771 | 28,771 | 1,200 | 1,200 |

|     |  |  |   |  |   |
|-----|--|--|---|--|---|
| 441 | Other Buildings                        |  | - |  | - |
| 442 | Internal Audit                         |  | - |  | - |
| 443 | Charter Board                          |  | - |  | - |
| 444 | Contributions/Transfers to Other Funds |  | - |  | - |
| 565 | Electrical Services                    |  | - |  | - |
| 566 | Public Works Dept.                     |  | - |  | - |
| 567 | Public Grounds                         |  | - |  | - |
| 568 | Complaint Dept.                        |  | - |  | - |
| 569 | Local Access Channel                   |  | - |  | - |
| 571 | Parking                                |  | - |  | - |
| 590 | Market House                           |  | - |  | - |
| 698 | Transfers/Reimbursements               |  | - |  | - |
| 699 | Contingencies                          |  | - |  | - |

| Total General Government Expenditures       |                                      | 32,096 | 32,096 | 1,200 | 1,200 |
|---|--------------------------------------|--------|--------|-------|-------|
| Public Safety Expenditures                  |                                      |        |        |       |       |
| 700   | Police Department                    | 7,000  | 7,000  |       | -     |
| 701   | DARE Grant                           |        | -      |       | -     |
| 702   | COPS Grant                           |        | -      |       | -     |
| 703   | Investigative Services & Control     |        | -      |       | -     |
| 704   | Police -Special Duty                 |        | -      |       | -     |
| 705   | City Jail                            |        | -      |       | -     |
| 706   | Fire Department                      |        | -      |       | -     |
| 707   | Dog Warden/Humane Society            |        | -      |       | -     |
| 708   | Watershed Project                    |        | -      |       | -     |
| 709   | Ambulance Authority                  |        | -      |       | -     |
| 710   | Dams & Dredging                      |        | -      |       | -     |
| 711   | Comm. Center/Central Dispatch        |        | -      |       | -     |
| 712   | Traffic Engineering                  |        | -      |       | -     |
| 713   | Civil Defense                        |        | -      |       | -     |
| 714   | Flood Control/Soil Conservation      | 3,200  | 3,200  |       | -     |
| 715   | Fire Hydrants                        |        | -      |       | -     |
| 716   | Emergency Services                   |        | -      |       | -     |
| 717   | Juvenile Justice Diversion Prog.     |        | -      |       | -     |
| 718   | Drug and Violent Crime Control Grant |        | -      |       | -     |
| 719   | LLEBG                                |        | -      |       | -     |
| 720   | LLEBG                                |        | -      |       | -     |
| 721   | LLEBG                                |        | -      |       | -     |
| 722   | LLEBG                                |        | -      |       | -     |
| 723   | LLEBG                                |        | -      |       | -     |
| 724   | Fire Fee Distribution                |        | -      |       | -     |
| Total Public Safety Expenditures            |                                      | 10,200 | 10,200 | -     | -     |
| Street & Transportation Expenditures        |                                      |        |        |       |       |
| 750   | Streets & Highways                   | 12,000 | 12,000 |       | -     |
| 751   | Street Lights                        | 4,400  | 4,400  |       | -     |
| 752   | Signs & Signals                      | 1,200  | 1,200  |       | -     |
| 753   | Snow Removal                         | 700    | 700    |       | -     |
| 754   | Central Garage                       | 2,000  | 2,000  |       | -     |
| 755   | Street Construction                  |        | -      |       | -     |
| 756   | Street Cleaning                      |        | -      |       | -     |
| 757   | Sidewalks                            | 7,200  | 7,200  |       | -     |
| 758   | Airports                             |        | -      |       | -     |
| 759   | Public Transit                       |        | -      |       | -     |
| 760   | Port Authority                       |        | -      |       | -     |
| Total Streets & Transportation Expenditures |                                      | 27,500 | 27,500 | -     | -     |
| Health & Sanitation Expenditures            |                                      |        |        |       |       |
| 800   | Garbage Department                   | 500    | 500    |       | -     |
| 801   | Landfill & Incinerator Department    |        | -      |       | -     |
| 802   | Recycling Center                     |        | -      |       | -     |
| 803   | Local Health Department              |        | -      |       | -     |
| 804   | Other Health Programs                |        | -      |       | -     |
| 805   | Storm Sewer                          |        | -      |       | -     |
| 806   | Water & Sewer                        |        | -      |       | -     |

|  |                                 |        |        |       |       |
|--|---------------------------------|--------|--------|-------|-------|
| 807  | Sewer-Source of Supply          |        | -      |       | -     |
| 808  | Water-Source of Supply          |        | -      |       | -     |
| <b>Total Health &amp; Sanitation Expenditures</b>  |                                 | 500    | 500    | -     | -     |
| Culture & Recreation Expenditures                  |                                 |        |        |       |       |
| 900  | Parks                           |        | -      |       | -     |
| 901  | Visitors Bureau                 |        | -      |       | -     |
| 902  | Travel Council                  |        | -      |       | -     |
| 903  | Fair Associations/Festival      |        | -      |       | -     |
| 904  | Swimming Pools                  |        | -      |       | -     |
| 905  | Community Center                |        | -      |       | -     |
| 906  | Arts & Humanities               |        | -      |       | -     |
| 907  | Youth Program                   |        | -      |       | -     |
| 908  | Playgrounds                     |        | -      |       | -     |
| 909  | Museum Commission               |        | -      |       | -     |
| 910  | Civic Center-Mun. Auditorium    |        | -      |       | -     |
| 911  | Historical Commission           |        | -      |       | -     |
| 912  | Civic Promotions                |        | -      |       | -     |
| 913  | 4-H CAMP                        |        | -      |       | -     |
| 914  | Rails to Trails                 |        | -      |       | -     |
| 915  | Ice Arena                       |        | -      |       | -     |
| 916  | Library                         |        | -      |       | -     |
| 917  | Law Library                     |        | -      |       | -     |
| 918  | Golf Course                     |        | -      |       | -     |
| 919  | Stadium Maintenance             |        | -      |       | -     |
| <b>Total Culture &amp; Recreation Expenditures</b> |                                 | -      | -      | -     | -     |
| Social Services Expenditures                       |                                 |        |        |       |       |
| 950  | Beautification                  |        | -      |       | -     |
| 951  | Aging Program (Seniors)         |        | -      |       | -     |
| 952  | Cemeteries                      | 500    | 500    |       | -     |
| 953  | Social Services                 |        | -      |       | -     |
| 954  | Human Rights/Affirmative Action |        | -      |       | -     |
| 955  | Human Resources                 |        | -      |       | -     |
| 956  | Community Council               |        | -      |       | -     |
| 957  | Bingo Expenses                  |        | -      |       | -     |
| <b>Total Social Services Expenditures</b>          |                                 | 500    | 500    | -     | -     |
| Capital Project Expenditures                       |                                 |        |        |       |       |
| 975  | General Government              |        | -      |       | -     |
| 976  | Public Safety                   |        | -      |       | -     |
| 977  | Streets and Transportation      |        | -      |       | -     |
| 978  | Health and Sanitation           |        | -      |       | -     |
| 979  | Culture and Recreation          |        | -      |       | -     |
| 980  | Social Services                 |        | -      |       | -     |
| <b>Total Capital Project Expenditures</b>          |                                 | -      | -      | -     | -     |
| SUMMARY  |                                 |        |        |       |       |
| General Government Expenditures                    |                                 | 32,096 | 32,096 | 1,200 | 1,200 |
| Public Safety Expenditures                         |                                 | 10,200 | 10,200 | -     | -     |
| Street & Transportation Expenditures               |                                 | 27,500 | 27,500 | -     | -     |
| Health & Sanitation Expenditures                   |                                 | 500    | 500    | -     | -     |
| Culture & Recreation Expenditures                  |                                 | -      | -      | -     | -     |

|                              |        |        |       |       |
|------------------------------|--------|--------|-------|-------|
| Social Services Expenditures | 500    | 500    | -     | -     |
| Capital Project Expenditures | -      | -      | -     | -     |
|                              |        |        |       |       |
| GRAND TOTAL ALL EXPENDITURES | 70,796 | 70,796 | 1,200 | 1,200 |
| TOTAL REVENUES               | 70,796 | 70,796 | 1,200 | 1,200 |

## GAS & OIL SEVERANCE TAX

### Revenue

|                     |     |
|---------------------|-----|
| Gas & Oil Severance | 375 |
|---------------------|-----|

### Expenditure

|                         |     |
|-------------------------|-----|
| General Government      | 375 |
| Public Safety           | 0   |
| Street & Transportation | 0   |
| Health & Sanitation     | 0   |
| Culture & Recreation    | 0   |
| Social Services         | 0   |
| Capital Projects        |     |
| Total Expenditure       | 375 |